

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 2:15-cr-194

JUDGE EDMUND A. SARGUS, JR.

v.

MALEK BOUZID ALIANE,

Defendant.

OPINION AND ORDER

This Matter is before the Court on Defendant Malek Bouzid Aliane's ("Defendant") Motion for Miscellaneous Order Directing the Internal Revenue Service to Remove All False Income from 2012 1040 & W2 (ECF No. 60) and the Government's Response in Opposition (ECF No. 61). For the reasons that follow the motion (ECF No. 60) is **DENIED**.

Defendant was convicted of mail fraud and presentation of false claims against the IRS and sentenced to 36 months imprisonment to be served concurrently on the two counts. (ECF No. 39.) Defendant was also ordered to pay a special assessment of \$100.00 and restitution in the amount of \$90,297.26. (*Id.*) According to Defendant's motion, the Internal Revenue Service ("IRS") is now assessing a tax on the false income he claimed in connected with his conviction. (ECF No. 60.) Defendant sought to amend his return through a 1040X but the IRS prohibited this amendment because the tax year was connected to a criminal conviction. (*Id.*)

The Government opposes this motion asserting the Court does not have authority to order the victim, a non-party in a case which has been closed for four years, to order to the IRS to revise, alter, or delete its official records with respect to criminal activity undertaken by Defendant four years ago. (ECF No. 61.) The Government also notes that it "believes that one of the obligations


of the Government in seeking justice for all persons may well include offering assistance to defendants who find themselves in untenable financial positions once they have served their prison time. Accordingly, this response in opposition and its two appendices will be forwarded to the IRS.” (ECF No. 61.) The Government’s contentions are well-taken.

Defendant has not sued the IRS and asserts no other authority under which the Court can order the IRS to allow an amendment as part of this criminal case which has been closed for four years. Defendant has not met “his burden of establishing that the district court ha[s] jurisdiction over his post-conviction motion.” *United States v. Tizoc Chalchihullaton Garcia-Herrera*, 894 F.3d 1219, 1220 (10th Cir. 2018) (citing *United States v. Woods*, No. 15-3304, 2016 U.S. App. LEXIS 11536, at *5–6 (6th Cir. June 21, 2016) (declining to rule on the merits of a post-conviction motion because the pro se appellant failed to provide a basis for jurisdiction)).

As such, the Defendant’s Motion for Miscellaneous Order (ECF No. 60) is **DENIED**.

IT IS SO ORDERED.

2-11-2026
DATE



EDMUND A. SARGUS, JR.
UNITED STATES DISTRICT JUDGE